

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2024, Fiscal Period 02**

Exhibit F-I-A

**043 - Lowndes County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT GROUPS F/A L/T Dept
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$5,128,648.46	(\$3,015,717.84)	\$0.00	\$191,032.22	\$0.00	\$399,697.65	\$0.00
Investments							
Receivables	\$92,777.80	\$4,009,286.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables							
Inventories	\$0.00	\$35,858.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets	(\$532.20)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$41,989,744.30
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$298,583.86
<b>Other Debits:</b>							
Amounts Available							
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$5,220,894.06</b>	<b>\$1,029,427.05</b>	<b>\$0.00</b>	<b>\$191,032.22</b>	<b>\$0.00</b>	<b>\$399,697.65</b>	<b>\$44,881,472.44</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$4,176.66	\$7,308.31	\$0.00	\$0.00	\$0.00	\$764.97	\$0.00
Interfund Payable							
Other Liabilities	\$32.32	\$1,663.85	\$0.00	\$0.00	\$0.00	\$229,441.80	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,593,144.28
<b>Total Liabilities:</b>	<b>\$4,208.98</b>	<b>\$8,972.16</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$230,206.77</b>	<b>\$2,593,144.28</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,288,328.16
Contributed Capital							
Reserved Fund Balance	\$774,574.97	\$6,655,682.60	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00
Unreserved Fund balance	\$4,442,110.11	(\$5,635,227.71)	\$0.00	\$191,032.22	\$0.00	\$169,290.88	\$0.00
<b>Total Fund Equity:</b>	<b>\$5,216,685.08</b>	<b>\$1,020,454.89</b>	<b>\$0.00</b>	<b>\$191,032.22</b>	<b>\$0.00</b>	<b>\$169,490.88</b>	<b>\$42,288,328.16</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$5,220,894.06</b>	<b>\$1,029,427.05</b>	<b>\$0.00</b>	<b>\$191,032.22</b>	<b>\$0.00</b>	<b>\$399,697.65</b>	<b>\$44,881,472.44</b>

Information in this report has NOT been reconciled to the corresponding bank statements.